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Before the  
FEDERAL COMMUNICATIONS COMMISSION  
Washington, D.C. 20554

JUL 27 1993

FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF THE SECRETARY

In the Matter of  
1993 Annual Access  
Tariff Filings, et al.

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CC Docket No. 93-193

Direct Case of  
Southeast Telephone Company of Wisconsin, Inc.

Southeast Telephone Company of Wisconsin, Inc. (Southeast), by its attorneys and John Staurulakis, Inc., its cost consultant,<sup>1</sup> hereby files this Direct Case in response to the Federal Communications Commission's (FCC's) June 23, 1993 decision regarding, among other things, the allocation of General Support Facility (GSF) costs.<sup>2</sup> In the Suspension Order, the FCC suspended the June 17, 1993 GSF-related tariff filings<sup>3</sup> of all Local Exchange Carriers (LECs) for one day, instituted an accounting order, and

<sup>1</sup> John Staurulakis, Inc. (JSI) is a cost consulting firm specializing in cost separations services for independent telephone companies. JSI assists its client-companies in the preparation and filing of federal access tariffs. Southeast utilized these services with regard to the tariff at issue.

<sup>2</sup> See In the Matter of 1993 Annual Access Tariff Filings,

designated the following issue for investigation: "Have the LECs properly reallocated GSF costs in accordance with the GSF Order?"<sup>4</sup>

As shown in Attachment A,<sup>5</sup> the rates proposed in Southeast's June 17 filing resulted from the proper allocation of GSF costs to all access service categories. The application of the new GSF allocation rules<sup>6</sup> resulted in the allocation of more GSF costs to the carrier common line rate elements; under the previous rules, these costs were allocated to the traffic sensitive rate elements.

Inasmuch as Southeast has demonstrated that it has properly reallocated GSF costs in accordance with the GSF Order, Southeast respectfully requests that the FCC terminate its investigation with respect to Southeast's June 17 rates, and that the FCC find that Southeast's allocation of GSF costs were appropriate and resulted

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<sup>4</sup> Suspension Order at para. 105.

<sup>5</sup> Attachment A is the full Section 61.38 cost support information that was submitted with the June 17 filing by Southeast. See Southeast Telephone Company of Wisconsin, Inc., Transmittal No. 12, Tariff F.C.C. No. 2, filed June 17, 1993.

<sup>6</sup> The new GSF allocation rule at issue states that:

"(b) All other General Support Facilities investments shall be apportioned among the interexchange category, the billing and collection category, and Common Line, Limited Pay Telephone, Local Switching, Information, Transport, and Special Access elements on the basis of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

in just and reasonable rates in accordance with the Communications  
Act and the effective Rules and Regulations.

Respectfully submitted,

**Southeast Telephone Company,  
of Wisconsin, Inc.**

By: Stephen G. Kraskin  
Stephen G. Kraskin

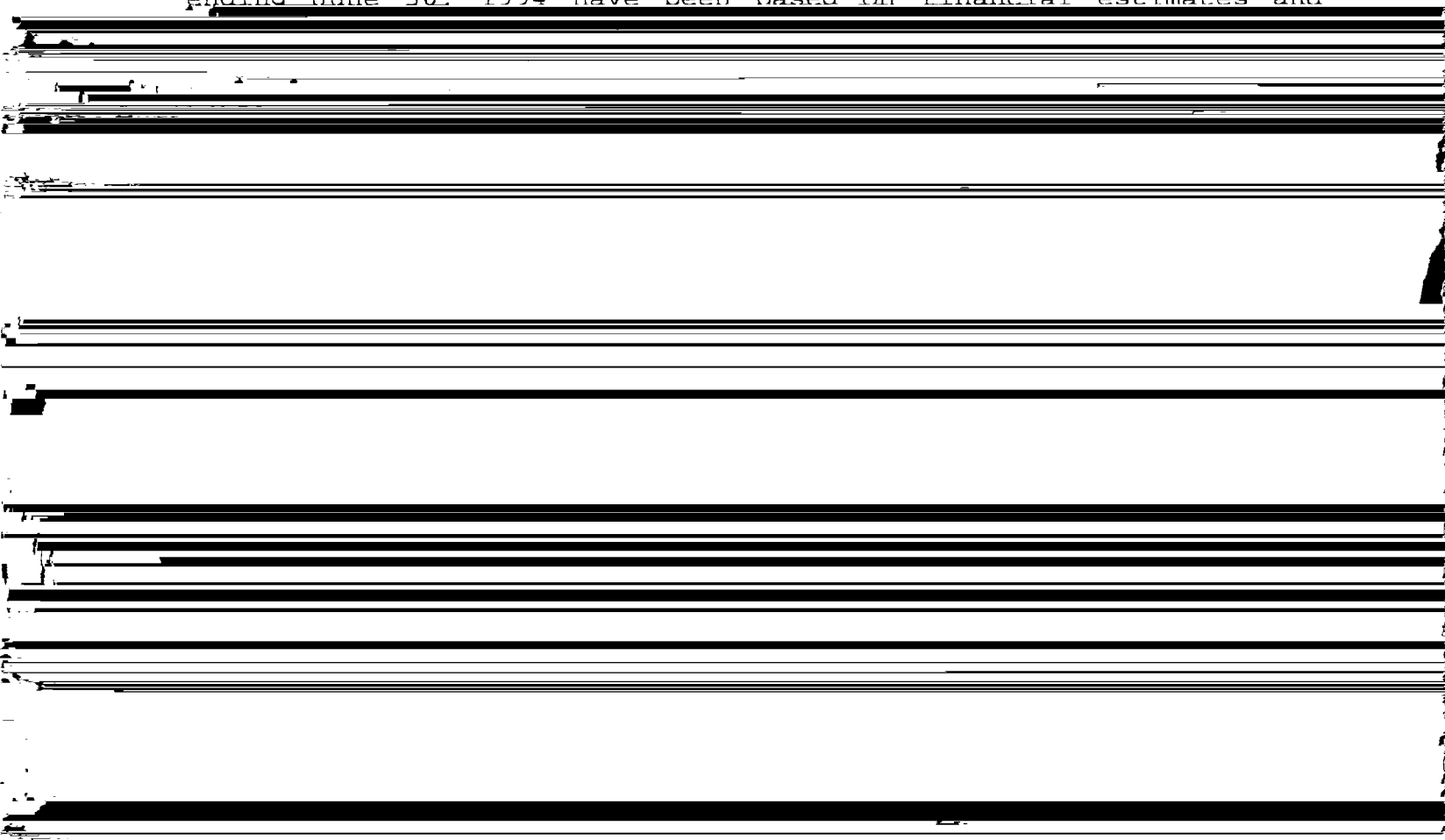
SOUTHEAST TELEPHONE COMPANY OF WISCONSIN, INC.

DESCRIPTION AND JUSTIFICATION

The accompanying revised tariff material has been filed by the Southeast Telephone Company of Wisconsin, Inc. (Company) in order to comply with the May 19, 1993 Report and Order in In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, CC Docket No. 92-222, FCC 93-238 (Report and Order) and updates the Company's rates for End User Access services. In the Report and Order, the Federal Communications Commission (Commission) deleted the language "excluding Category 1.3" from Section 69.307 of the Commission's Rules and Regulations. As a result, General Support Facilities (GSF) costs, e.g., land, buildings, computers, etc., will be allocated to all access service categories. In addition, the Report and Order required affected local exchange carriers to file tariff revisions implementing the Report and Order on fourteen (14) days' notice. See Report and Order at para. 16, n.55.

In accordance with the Report and Order and with Section 69.203 of the Commission's Rules and Regulations, this tariff establishes the following rates for End User Service: \$3.50 per month for each individual line or trunk for residential and single line business subscribers and \$4.64 per month for each individual line or trunk for multiline business subscribers.

In accordance with Section 61.38(b)(1)(ii) of the Commission's Rules and Regulations, a projection of the Company's costs has been made for the fiscal year ending June 30, 1994 based on the new GSF rules adopted in the Report and Order. The costs for the 12 month period ending June 30, 1994 have been based on financial estimates and



SOUTHEAST TELEPHONE COMPANY OF WISCONSIN INC.

CALCULATION OF ANNUAL END USER  
ACCESS SERVICE REVENUES

	AVERAGE SUBSCRIBERS *	FILED RATE	MONTHLY REVENUE
	-----	-----	-----
MULTILINE BUSINESS LINES	640	\$4.64	\$2,969.60
MULTILINE SEMI-PUBLIC PAYSTATIONS	0	\$4.64	0.00
CENTREX CO LINES	0	\$0.00	0.00
RESIDENTIAL LINES	6167	\$3.50	21,584.50
SINGLE LINE BUSINESS LINES	224	\$3.50	784.00
SINGLE LINE SEMI-PUBLIC PAYSTATIONS	12	\$3.50	45.50
TOTAL AVERAGE MONTHLY REVENUE			25,383.60
ANNUAL END USER ACCESS REVENUE			\$304,603.20

\* AVERAGE NUMBER OF SUBSCRIBER TERMINATIONS PROJECTED FOR 12 MONTHS ENDING  
JUNE 30, 1994.

SOUTHEAST TELEPHONE COMPANY OF WISCONSIN INC.

IMPACT OF RATE FILING  
ON SUBSCRIBERS \*

MULTILINE RATE DIFFERENTIAL **	\$0.38
MULTILINE BUSINESS LINES	640
MONTHLY REVENUE INCREASE/(DECREASE)	\$243.20
ANNUAL REVENUE INCREASE/(DECREASE)	\$2,918.40

\* AS REQUIRED BY F.C.C RULES AND REGULATIONS PART 61.38(b)(1)(iii).

\*\* PROPOSED RATE OF \$4.64 MINUS EXISTING RATE \$4.26

SOUTHEAST TELEPHONE COMPANY  
SUMMARY -DEVELOPMENT OF END USER REVENUE REQUIREMENT  
FOR THE PERIOD 07-01-93 TO 06-30-94

ATTACHMENT 1

PAGE 1

		INTERSTATE END USER	TOTAL COMPANY
		-----	-----
1 TELEPHONE PLANT IN SERVICE	ATTACHMENT 2, FORM 5	\$1,802,450	\$10,684,323
2 TOTAL NET INVESTMENT	ATTACHMENT 2, FORM 5	\$1,087,533	\$6,703,264
3 RETURN @ 11.25%		\$122,347	
4 FIXED CHARGES	ATTACHMENT 2, FORM 5	\$44,608	\$274,953
5 INVESTMENT TAX CREDIT		\$4,550	\$26,364
6 TAXABLE INCOME - FIT (LINES 3 - 4 - 5)		\$73,189	
7 FIT @ 34 % (LINE 6 x 51.51515%)		\$37,703	
8 TAXABLE INCOME - SIT (LINES 6 + 7 )		\$110,892	
9 SIT @ 7.9% (LINE 8 x 8.57763%)		\$9,512	
10 RETURN + FIT + SIT (LINES 3 + 7 + 9 - 5)		\$165,012	
11 OPERATING EXPENSES AND TAXES	ATTACHMENT 2, FORM 5	\$204,693	\$2,334,605
12 SUB-TOTAL (LINES 10 + 11)		\$369,705	
13 GROSS REC (LINE 12 x 5.93320%)		\$21,935	
14 SUB-TOTAL (LINES 12 + 13)		\$391,640	
15 PSC FEE (LINE 14 x 0.12240%)		\$479	
16 TOTAL REVENUE REQUIREMENT (LINES 14 + 15)		\$392,119	
17 AVERAGE ACCESS LINES		7,044	
18 COST PER LOOP PER MONTH (LINE 16 / LINE 17 / 12 MO)		\$4.64	

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Interstate Access  
SOUTHEAST TEL CO  
78940643 - GSF = INCL 1.3

Attachment 2

Form 1  
06/02/93

NET INVESTMENT

Account	Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
	Land	11,041	6,346 35		4,119	281	260		
	Other Support	372,272	213,375 1,187		138,879	9,465	9,766		
2110	Land & Support	383,313	220,321 1,222		142,998	9,746	9,026		
2210	CDE-Switch Tot.	1,033,010	2,960		1,026,863	2,331	856		
2230	CDE-Trans Total	131,432	65,809			47,880	17,743		
2310	Total O/T Eqpt.	8,774	8,774						
2410	Total C. and W.	1,579,347	1,513,360			19,771	46,216		
2001	Plant in Serv.	3,135,876	1,802,450 9,996		1,169,861	79,728	73,841		
1220	M & S	31,708	18,225 101		11,829	906	747		
1402	Class B Stock	57,184	32,868 182		21,333	1,454	1,347		
CWC	Cash Work Cap.	19,597	11,265 62		7,311	498	461		
3100	Other Support	228,889	131,561 730		85,389	5,819	5,390		
2210		296,612	850		294,847	669	246		
2230		63,142	31,616			23,002	8,524		
2310		8,774	8,774						
2410		610,372	584,870			7,641	17,861		



Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Interstate Access  
SOUTHEAST TEL CO  
78940643 - GSF = INCL 1.3

Form 1  
06/02/93

NET INVESTMENT

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
Total	1,207,789	748,897		380,236	37,131	32,021		
		9,504						
4340 Def. Inc. Tax	49,371	28,378		18,418	1,255	1,163		
		157						
NET Net Investment	1,987,205	1,087,533		811,680	44,100	43,212		
		680						

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Interstate Access  
SOUTHEAST TEL CO  
78940643 - SSF = INCL 1.3

Attachment 2

Form 2  
06/02/93

PLANT DETAILS

Account	Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spi.	IX-Msg./ IX-Spi.
2210	3 Local Sw	994,497			994,497				
	4.13 Sub Cct	3,050	2,960				90		
	4.23 Interexch	3,097				2,331	766		
	5 Equal Access	32,366			32,366				
	Total	1,033,010	2,960		1,026,863	2,331	856		
2230	4.13 Sub Cct	67,819	65,809				2,010		
	4.23 Interexch	63,613				47,880	15,733		
	Total	131,432	65,809			47,880	17,743		
2310	Message Tel.	8,774	8,774						
	Total	8,774	8,774						
2410	1 Sub Cct	1,559,576	1,513,360				46,216		
	3 Interexch	19,771				19,771			
	Total	1,579,347	1,513,360			19,771	46,216		

OPERATING EXPENSES & TAXES

Account	Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ 94C-Spi.	IX-Msg./ IX-Spi.
6110	Network Supp.	3,248	1,967 10		1,212	83	76		
6120	General Supp.	8,210	4,719 26		3,063	209	193		
6210	COE SW Exp.	38,480	2,272		33,934	1,659	615		
5410	C&W Expense	51,015	48,883			639	1,493		
	Plant Spec. Exp	100,953	57,741 36		38,209	2,590	2,377		
6530	Network Exp.	34,225	19,672 109		12,768	870	806		
	Total	34,225	19,672 109		12,768	870	806		
6560	2109	24,423	14,038 78		9,111	621	575		
	2210	147,975	424		147,094	334	123		
	2230	13,129	6,574			4,783	1,772		
	2410	66,373	63,600			931	1,942		
6560	Total	251,900	84,636 78		156,205	6,569	4,412		
	Plant Non Spec.	286,125	104,308 187		168,973	7,439	5,218		

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Interstate Access  
SOUTHEAST TEL CO  
78940643 - GSF = INCL 1.3

Attachment 2  
Form 4  
06/02/93

OPERATING EXPENSES & TAXES

Account	Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6620	Alpha Directory	1,071							
	Bus Off-Pri Lne	95			1,071				
	Bus Off-Msg Tol	12,364						95	12,364
	Bus Off-SLC	2,573	2,573						
	Bus Off-B&C	6,829						6,829	
	Bus Off-Pay Tel	484	484						
	Rev Act-SLC Bil	4,971	4,971						
	Rev Act-Msg Prc	24,766						24,766	
	Rev Act-OB&C	6,611						6,611	
	Rev Act-CABS	33,101			29,260	1,994	1,847		
	Total	92,865	8,028		29,260 1,071	1,994	1,847	50,570 95	
	Total Cust. Opr	92,865	8,028		29,260 1,071	1,994	1,847	50,570 95	
6710	Executive Exp	16,692	6,254 11		5,873 78	399	368	3,702 7	
6720	Gen. & Admin.	74,425	27,884 47		26,187 350	1,780	1,642	16,504 31	
	Total Corp. Exp	91,117	34,138 58		32,060 428	2,179	2,010	20,206 38	
7370	Special Charges	832	478 3		310	21	20		
	Expenses & Tax.	571,892	204,693 284		268,812 1,499	14,223	11,472	70,776 133	

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Interstate Access  
SOUTHEAST TEL CO  
78940643 - GSF = INCL 1.3

Attachment 2

Form 5  
06/02/93

SUMMARY OF INVESTMENTS AND EXPENSES AND TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
Plant in Service	3,135,876	1,802,450 9,996		1,169,861	79,728	73,841		
Net Investment	1,987,205	1,087,533 680		811,680	44,100	43,212		
Operating Expense & Tax	571,892	204,693 284		268,812 1,499	14,223	11,472	70,776 133	
Investment Credit	7,914	4,550 25		2,952	201	186		
Fixed Charges	81,510	44,608 28		33,293	1,809	1,772		

POOL SUMMARY

Account Description	Carrier Common Line	Switched Access	Special Access	Billing & Collecting	IX Msg + SPL	Total Study	Total Company
Plant in Service	1,812,446	1,249,589	73,841		0	3,135,876	10,684,323
Net Investment	1,088,213	855,780	43,212		0	1,987,205	6,703,264
Operating Expense & Tax	204,977	284,534	11,472	70,909	0	571,892	2,334,605
Investment Credit	4,575	3,153	186		0	7,914	26,964
Fixed Charges	44,636	35,102	1,772		0	81,510	274,953

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Separations Section  
SOUTHEAST TEL CO  
78940643 - Interstate

Attachment 3

Form 1  
06/02/93

PLANT IN SERVICE

Account	Description	Total	Interstate Message Toll	Interstate Special Service	All Other
	Land	37,617	10,781	260	26,576
	Other Support	1,268,378	363,506	8,766	896,106
2110	Land & Support	1,305,995	374,287	9,026	922,682
2212	COE-Digital	2,422,937	1,032,154	856	1,389,927
2210	COE-SW. Total	2,422,937	1,032,154	856	1,389,927
2232	COE-Circuit	513,244	113,689	17,743	381,812
2230	COE-Trans. Tot.	513,244	113,689	17,743	381,812
2351	Public Tel.	35,097	8,774		26,323
2310	Total O/T Eqpt	35,097	8,774		26,323
2421	Aerial Cable	179,626	42,877	1,309	135,440
2422	Underground Ca.	253,861	61,216	1,770	190,875
2423	Buried Cable	5,745,000	1,373,923	41,543	4,329,534
2441	Conduit System	228,563	55,115	1,594	171,854
2410	Total C. and W.	6,407,050	1,533,131	46,216	4,827,703
2001	Plant in Serv.	10,684,323	3,062,035	73,841	7,548,447

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Separations Section  
SOUTHEAST TEL CO  
78940643 - Interstate

Form 2  
06/02/94

NET INVESTMENT

Account Description	Total	Interstate Message Toll	Interstate Special Service	1111 50th
1220 M & S	128,632	30,780	928	
1402 Class B Stock	194,832	55,837	1,347	
CMC Cash Work Cap.	96,997	19,319	278	
3100 Other Support	779,854	223,499	5,390	
2212	695,707	296,366	246	
2232	246,571	54,618	8,524	
2351	35,097	8,774		
2421	110,587	26,397	806	
2422	109,278	26,351	762	
2423	2,161,487	516,922	15,630	
2441	94,729	22,843	661	
TOTAL	4,233,310	1,175,770	32,019	
4340 Def. Inc. Tax	168,210	48,208	1,163	
Net Investment	6,703,254	1,943,993	43,212	

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Separations Section  
SOUTHEAST TEL CO  
78940643 - Interstate

## CENTRAL OFFICE EQUIPMENT &amp; INFORMATION ORIGINATOR

## TERMINATION

Account	Description	Total	Interstate Message Toll	Interstate Special Service	OTI Cost	
2212	3 Local Sw	2,355,361	994,497		1.	0.85
	4.121 Ex Tk EAS	1,676				0.00
	4.13 Sub Cct	12,399	2,960	90		0.00
	4.23 Interexch	9,894	2,331	766		0.00
	5 Equal Access	43,607	32,366			0.00
	TOTAL	2,422,937	1,032,154	856	1.	0.85
2210	3 Local Sw	2,355,361	994,497		1.	0.85
	4.121 Ex Tk EAS	1,676				0.00
	4.13 Sub Cct	12,399	2,960	90		0.00
	4.23 Interexch	9,894	2,331	766		0.00
	5 Equal Access	43,607	32,366			0.00
	TOTAL	2,422,937	1,032,154	856	1.	0.85
2232	4.121 Ex Tk EAS	34,329				0.00
	4.13 Sub Cct	275,696	65,809	2,010		0.00
	4.23 Interexch	203,219	47,880	15,733		0.00
	TOTAL	513,244	113,689	17,743		0.00
2230	4.121 Ex Tk EAS	34,329				0.00
	4.13 Sub Cct	275,696	65,809	2,010		0.00
	4.23 Interexch	203,219	47,880	15,733		0.00
	TOTAL	513,244	113,689	17,743		0.00
2351	Message Tel	35,097	8,774			0.00
	TOTAL	35,097	8,774			0.00
2310	Message Tel	35,097	8,774			0.00
	TOTAL	35,097	8,774			0.00



Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Separations Section  
SOUTHEAST TEL CO  
78940643 - Interstate

Attachment 3  
Form 4  
06/02/93

CABLE AND WIRE FACILITIES

Account	Description	Total	Interstate Message Toll	Interstate Special Service	All Other
2421	1 Sub Cct	179,626	42,877	1,309	135,440
	TOTAL	179,626	42,877	1,309	135,440
2422	1 Sub Cct	242,822	57,962	1,770	183,090
	2.1 Ex Trk EAS	3,680			3,680
	3 Interexch	7,359	3,254		4,105
	TOTAL	253,861	61,216	1,770	190,875
2423	1 Sub Cct	5,698,906	1,360,335	41,543	4,297,028
	2.1 Ex Trk EAS	15,365			15,365
	3 Interexch	30,729	13,388		17,141
	TOTAL	5,745,000	1,373,923	41,543	4,329,534
2441	1 Sub Cct	218,625	52,186	1,594	164,845
	2.1 Ex Trk EAS	3,313			3,313
	3 Interexch	6,625	2,929		3,696
	TOTAL	228,563	55,115	1,594	171,854
2410	1 Sub Cct	6,339,979	1,513,360	46,216	4,780,403
	2.1 Ex Trk EAS	22,358			22,358
	3 Interexch	44,713	19,771		24,942
	TOTAL	6,407,050	1,533,131	46,216	4,827,703

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Separations Section:  
SOUTHEAST TEL CO  
78940643 - Interstate

Attachment 3  
Form 5  
06/02/93

OPERATING EXPENSES

Account Description	Total	Interstate Message Toll	Interstate Special Service	Cell 10th
6110 Network Supp.	11,069	3,172	76	
6120 General Supp.	27,975	8,017	193	
6210 COE SW Exp.	97,031	37,866	614	
6410 C&W Expense	206,960	49,523	1,492	
Plant Spec. Exp	343,035	98,578	2,375	
6530 Network Exp.	116,608	33,419	806	
6561 Other Support	83,211	23,848	575	
2212	347,077	147,852	123	
2232	51,272	11,357	1,772	
2421	8,981	2,144	65	
2422	10,154	2,449	71	
2423	244,440	58,458	1,768	
2441	5,714	1,378	40	
TOTAL	750,849	247,486	4,414	
6560 Dep. & Amort.	750,849	247,486	4,414	
Plant Non. Spec.	867,457	280,905	5,220	

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Separations Section  
SOUTHEAST TEL CO  
78940643 - Interstate

Attachment 3

Form 6  
06/02/93

OPERATING EXPENSES & TAXES

Account	Description	Total	Interstate Message Toll	Interstate Special Service	All Other
6620	Operator Contr.	27,000			27,000
	Alpha Directory	7,615	1,071		6,544
	For. Directory	6,645			6,645
	Exch. Directory	5,076			5,076
	Bus Off-Local	35,199			35,199
	Bus Off-Pri Lne	641		95	546
	Bus Off-Msg Tol	75,971	12,364		63,607
	Bus Off-SLC	2,573	2,573		
	Bus Off-B&C	26,128	6,829		19,299
	Bus Off-Pay Tel	2,658	484		2,174
	Rev Act-SLC Bil	4,971	4,971		
	Rev Act-Msg Prc	136,076	24,766		111,310
	Rev Act-OB&C	94,462	6,611		87,851
	Rev Act-CABS	66,204	33,101		33,103
	Total	491,219	92,770	95	398,354
	Total Cust. Opr	491,219	92,770	95	398,354
6710	Executive Exp	70,270	16,460	232	53,578
6720	Gen. & Admin.	559,124	73,392	1,033	484,699
	Total Corp. Exp	629,394	89,852	1,265	538,277
	Total Expense	2,331,105	562,105	8,955	1,760,045
7370	Special Charges	3,500	820	12	2,668
	Expenses & Tax	2,334,605	562,925	8,967	1,762,713

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

Separations Section  
SOUTHEAST TEL CO  
78940643 - Interstate

Attachment 3  
Form 7  
06/02/93

SUMMARY OF INVESTMENTS AND EXPENSES AND TAXES

Account Description	Total	Interstate Message Toll	Interstate Special Service	All Other
Plant in Serv.	10,684,323	3,062,035	73,841	7,548,447
Net Investment	6,703,264	1,943,993	43,212	4,716,059
Expenses & Tax	2,334,605	562,925	8,967	1,762,713
Investment Cr.	26,964	7,728	186	19,050
Fixed Charges	274,953	79,738	1,772	193,443

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

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STUDY INFORMATION

Telephone Company	SOUTHEAST TEL CO
Book Cost Date	AVG 6-94
Expense Date	6-30-94
Company State	WI
Print Format	FCC36
8 digit study number	78940643

Book Costs (AVG 6-94)  
Expenses (6-30-94 )-

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INVESTMENTS & RESERVES

<u>A/C No.</u>	<u>Description</u>	<u>Plant</u>	<u>Reserve</u>
	Land	37,617	
	Other Support	1,268,378	779,854
2110	Land & Support	1,305,995	779,854
2212	CDE-Digital	2,422,937	695,707
2210	CDE-SW. Total	2,422,937	695,707
2232	CDE-Circuit	513,244	246,571
2230	CDE-Trans. Tot.	513,244	246,571
2351	Public Tel.	35,097	35,097
2310	Total O/T Eqpt	35,097	35,097
2421	Aerial Cable	179,626	110,587
2422	Underground Ca.	253,861	109,278
2423	Buried Cable	5,745,000	2,161,487
2441	Conduit System	228,563	94,729
2410	Total C. and W.	6,407,050	2,476,081
2001	Plant in Serv.	10,684,323	
1220	M & S	128,632	
1402	Class B Stock	194,832	
CWC	Cash Work Cap.	96,997	
3100	Dep. Reserve		4,233,310
4340	Def. Inc. Tax		168,210
NET	Net Investment	6,703,264	

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

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COE INVESTMENTS

<u>Account #</u>	<u>Cat. No.</u>	<u>\$ Amount</u>
2212	3	2,355,361
2212	4.121	1,676
2212	4.13	12,399
2212	4.23	9,894
2212	5	43,607
2212	TOTAL	2,422,937
2210	3	2,355,361
2210	4.121	1,676
2210	4.13	12,399
2210	4.23	9,894
2210	5	43,607
2210	TOTAL	2,422,937
2232	4.121	34,329
2232	4.13	275,696
2232	4.23	203,219
2232	TOTAL	513,244
2230	4.121	34,329
2230	4.13	275,696
2230	4.23	203,219
2230	TOTAL	513,244

Book Costs (AVG 6-94)  
Expenses (6-30-94 )

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INFORMATION ORIGINATOR/TERMINATION

<u>Account No.</u>	<u>Message Tel.</u>	<u>Special Service</u>	<u>Misc.</u>
2351	35,097		
2310	35,097		



Book Costs (AVG 6-94)  
 Expenses (6-30-94 )

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CABLE AND WIRE FACILITIES

<u>Account #</u>	<u>Cat. No.</u>	<u>\$ Amount</u>
2421	1	179,626
2421	TOTAL	179,626
2422	1	242,822
2422	2.1	3,680
2422	3	7,359
2422	TOTAL	253,861
2423	1	5,698,906
2423	2.1	15,365
2423	3	30,729
2423	TOTAL	5,745,000
2441	1	218,625
2441	2.1	3,313
2441	3	6,625
2441	TOTAL	228,563
2410	1	6,339,979
2410	2.1	22,358
2410	3	44,713
2410	TOTAL	6,407,050